

## Requirements for Substitute Forms (11/26/08)

**Testing and Approval Requirements** – Original laser-printed samples of the following forms should be submitted to the Louisiana Department of Revenue for testing and approval prior to distribution:

<u>Vouchers:</u>	<u>Testing Begins:</u>
<b>CIFT-620ES (SD)</b> Substitute Estimated Tax Declaration Voucher for Corporations .....	<b>08/31/08</b>
<b>R-540V (SD)</b> Electronic Filing Payment Voucher.....	<b>08/31/08</b>
<b>IT-540ES (SD)</b> Substitute Estimated Tax Declaration Voucher for Individuals.....	<b>08/31/08</b>

### Individual Income Tax Returns:

<b>IT-540 (SD)</b>	Substitute Resident Individual Income Tax Return and Schedules.....	<b>10/31/08</b>
<b>IT-540 (2D)</b>	Substitute Resident Individual Income Tax Return (with 2-D Barcode) and Schedules.....	<b>10/31/08</b>
<b>R-6006</b>	Resident Information Sheet (used with IT-540 (SD and 2D)) .....	<b>10/31/08</b>
<b>IT-540B (SD)</b>	Substitute Nonresident Individual Income Tax Return and Schedules.....	<b>10/31/08</b>
<b>IT-540B (2D)</b>	Substitute Nonresident Individual Income Tax Return (with 2-D Barcode) and Schedules .....	<b>10/31/08</b>
<b>R-6007</b>	Nonresident Information Sheet (used with IT-540B (SD and 2D)) .....	<b>10/31/08</b>

### Corporation Income/Franchise Tax Return:

<b>CIFT-620 (SD)</b>	Substitute Corporation Income/Franchise Taxes Return and Schedules.....	<b>12/01/08</b>
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Specifications and test examples are provided in the following documents:

R-2202	Specifications for CIFT-620ES (SD)
R-2203	Specifications for CIFT-620 (SD)
R-6223	Specifications for IT-540V-SD
R-6231	Specifications for IT-540ES (SD)
R-6232	Specifications for IT-540 (SD and 2D)
R-6233	Specifications for IT-540B (SD and 2D)

One original laser sample for each test example should be printed and submitted to the department. If the software does not support nonresident returns, fiscal year filers, electronic filing, or individual and corporation estimated tax vouchers, it is not necessary to submit those test samples. All test documents must be submitted to the department on or before **December 31, 2008**. Testing of forms that are submitted after this date must be arranged with the department prior to submission. Forms approvals and samples should be sent to:

#### **OVERNIGHT DELIVERY:**

Attention: Fay Guidry  
Tax Administration Division, 7<sup>th</sup> Floor  
Louisiana Department of Revenue  
617 N. Third St.  
Baton Rouge, LA 70802-5428

#### **STANDARD MAIL:**

Attention: Fay Guidry  
Louisiana Department of Revenue  
P.O. Box 3193  
Baton Rouge, LA 70821-3193

Ten days should be allowed for review and approval of sample forms. An approved or unapproved notification will be issued on all proposed forms via e-mail or fax. Approvals for all scannable forms are valid for the calendar year only, unless the forms were not revised. If the form did not change, then you do not need to submit that document for approval.

Questions, inquiries, comments, etc., should be directed to:

Fay Guidry  
Telephone: (225) 219-2690  
FAX: (225) 231-6220  
E-mail: [SubFormInquiries@LA.gov](mailto:SubFormInquiries@LA.gov)

**Approval of Forms with 2-D Barcode** – For tax year 2008, the Louisiana Department of Revenue is accepting 2-D barcodes on the resident (IT-540) and nonresident (IT-540B) forms. There will be one form layout for all software vendors to reproduce. If your company is not implementing the 2-D barcode, you will still have to reproduce the form leaving the area (upper right-hand corner) for the barcode blank. If you are creating a 2-D barcode, you are still required to produce the scanband portion of both the IT-540 and IT-540B forms. **All variable data in the scanband and the 2-D barcode must be printed on the test samples.**

All vendors must obtain 2-D barcode approval from the Louisiana Department of Revenue before releasing or distributing tax software capable of generating 2-D barcode if they develop:

- Scannable tax forms containing 2-D barcodes using its own software
- Tax software that generate 2-D barcodes to be used with scannable forms developed by another company